

**MISSOURI STATE
TRANSPORTATION AID DOCUMENT
PREPARATION MANUAL**

June 1999
Missouri Department of Elementary and Secondary Education
School Transportation Section

TABLE OF CONTENTS

INTRODUCTION	1
APPLICATION FOR STATE TRANSPORTATION.....	2
SCHOOL BUS DEPRECIATION SCHEDULE	4
FACILITY DEPRECIATION SCHEDULE	5
SECRETARY OF THE BOARD REPORT (ASBR) TRANSPORTATION CODING.....	6
FY 2000 TRANSPORTATION TRANSFER INFORMATION	7
FY 2000 TRANSPORTATION DIRECT DEPOSIT ALLOWANCE	8
DISABLED (HANDICAPPED) TRANSPORTATION.....	8
CONTRACTED TRANSPORTATION PROGRAMS.....	9
EXPENDITURES ASSOCIATED WITH NON-ROUTE MILES.....	9
SUMMER SCHOOL TRANSPORTATION	9
HOMELESS TRANSPORTATION.....	11
EARLY CHILDHOOD SPECIAL EDUCATION TRANSPORTATION.....	11
TRANSPORTATION INFORMATION FOR ASBR COMPUTER PROGRAM.....	11
APPLICATION FOR STATE TRANSPORTATION AID	13
SCHOOL BUS DEPRECIATION SCHEDULE	16
FACILITY DEPRECIATION SCHEDULE	24
FINAL INSTRUCTIONS	26

INTRODUCTION

The Department of Elementary and Secondary Education (DESE) annually prints a Missouri State Transportation Aid Document Preparation Manual to provide superintendents and other school employees guidance in the preparation and submission of transportation reporting documents required by the State Board of Education for the calculation of state transportation aid. School district officials have a fiduciary responsibility for reporting accurate data on these reporting documents. All data reported are subject to review by the School Transportation Section, local district auditor, and State Auditor's Office.

The state transportation aid reporting documents that must be prepared and submitted with the Annual Secretary of the Board Report (ASBR) by August 15 of each year include:

1. Application for State Transportation Aid
2. School Bus Depreciation Schedule
3. Facility Depreciation Schedule

The School Transportation Section, upon request, will provide technical assistance for preparing state transportation aid reporting documents. If you desire such assistance, contact the School Transportation Section by telephone at (573) 751-2626 or e-mail at dclink@mail.dese.state.mo.us. The School Transportation internet page URL is <http://www.dese.state.mo.us/divschsvc/trans/index.html>.

APPLICATION FOR STATE TRANSPORTATION AID

The school district auditor is required to verify that information submitted on the Application is accurate and verifiable. It is not necessary to have the Application for State Transportation Aid notarized as the transportation documents (Application for State Transportation Aid, School Bus Depreciation Schedule, and Facility Depreciation Schedule) are part of the ASBR computer program. The certification on page eight (8) of the Annual Secretary of the Board Report (ASBR) includes the transportation reports.

SECTION I - TRANSPORTATION CONTACT INFORMATION

Complete this section with all relevant information regarding the individual responsible for completing transportation reports.

SECTION I - PUPIL DATA

The total of the two ridership lists developed for the first semester by the second Wednesday of October and for the second semester by the second Wednesday of February are totaled together and divided into the different categories listed below. The two ridership lists should be an accurate reflection of students living more than and less than one mile from school who are riding the school bus on a regular basis. These lists should not include students who live more or less than one mile from school who do not ride the bus on a regular basis.

The DESE requires the auditor to sample and determine whether the ridership records are accurate and verifiable. School district administrators should have conferred with their auditors to determine a method of developing a listing of pupils scheduled to be transported that the auditor will accept as an "accurate and verifiable list". Any independent verification methods are acceptable.

NOTE: Early Childhood Special Education pupil data should not be reported on the Application for State Transportation Aid. That information is reported on the early childhood special education application.

Eligible Pupils

- A. Grades K-12 - shall include appropriate totals of students in kindergarten through grade 12 transported to and from school on a regular basis and reflected on the two ridership lists whose residence is more than one mile from the school building they attend.
- B. Vocational - shall include appropriate totals of students who are transported to and from a vocational course on a regular basis and reflected on the ridership lists. Only transportation to vocational courses approved by the Division of Vocational and Adult Education may be reported.
- C. Handicapped/Severely Handicapped - shall include only students transported on a specified "handicapped route" on a regular basis and reflected on the two ridership lists. Handicapped students transported on a regular or vocational route shall be reported in A or B.

Ineligible Pupils

- D. Non-resident students transported shall include only the kindergarten through grade 12 non-resident students transported on a regular basis and reflected on the two ridership lists that are NOT legally assigned to or NOT transported under an interdistrict contract.

- E. Less than one mile transported at no charge to parents K-12 - shall include only kindergarten through grade 12 pupils transported on a regular basis and reflected on the two ridership lists living less than one mile from the school building they attend, transported at no cost to the pupil's family/guardian.
- F. Less than one mile payment received from parent for services provided K-12 - shall include only kindergarten through grade 12 pupils living less than one mile from school that are transported on a regular basis and reflected on the two ridership lists and the cost for such transportation is paid by the pupil's family/guardian.

NOTE: Early Childhood and Early Childhood Special Education ridership records are not reported on the Application for State Transportation Aid. See MILEAGE DATA for early childhood mileage reporting instructions.

SECTION II - MISCELLANEOUS DATA

- A. Number of Days Transportation System Operated - enter the number of days pupils were transported during the school year based on the school calendar for the regular school term. This does not include summer school.
- B. Enter the total number of students who reside less than 1 mile which may be transported at no additional cost as determined by the district's board of education. To claim the "no additional cost" provision, school districts must complete this part. The number entered here and voted on by the district's board of education is not a ridership list total number.

The calculation for students residing less than one mile transported at no additional cost is the total of Section I-A through C (both contracted and district-operated) divided by 2 then multiplied by 12%. The result of the calculation is the maximum number of students that can be entered and claimed without receiving a penalty for transporting otherwise ineligible students.

SECTION III - MILEAGE DATA

The mileage shall be taken from odometer readings on the bus on the first and last day of school. The odometer readings and log sheets from non-route uses shall be used to calculate "actual" miles.

- A1. Non-Handicapped Route Miles (Eligible) - the total non-handicapped route miles **actually** traveled for the year.
- A2. Approved Handicapped Miles (Eligible) - the total handicapped miles **actually** traveled for the year.
- B. Disapproved Route Miles (Ineligible) - the total disapproved route miles **actually** traveled for the year. A method for identifying actual miles must be employed. This mileage includes all regularly scheduled shuttle runs between buildings, summer school transportation (for other than approved handicapped passengers), non-handicapped early childhood, and regularly scheduled after school activity miles.
- C. Non-Route Miles (Ineligible) - the total non-route miles traveled for the year. This includes all miles traveled that do not appear on a district's school transportation route listing. Log sheets shall be used for each bus to identify this mileage. Examples of non-route mileage are miles run for activity trips, field trips, maintenance purposes, and inspection purposes.

NOTE: Early Childhood Special Education mileage shall not appear on the Application for State Transportation Aid. Early Childhood mileage should be reported under Disapproved Route Miles.

SECTION IV - INTERDISTRICT CONTRACTS

The school district must report in this section funds received for transporting other school districts' students and/or paid to other school districts for transporting their students. School districts must report this information when there is an entry on the Secretary of the Board Report (ASBR Part II Line 5840-Transportation from other districts and Part III-B Function 2555 Object 6300-Payment to other districts for transportation). The amount reported in Section IV-A and B must agree with the appropriate part of the ASBR. Interdistrict contracts must be reported in the manner described above, regardless of whether the transportation is regular or vocational. Do not code non-handicapped transportation expenditures associated with an interdistrict contract to Part III-B, Function 2551. *Handicapped transportation expenditures* paid to other school districts should be coded to 2553 so the total handicapped costs will not be efficiency adjusted as required by changes in Section 163.161, RSMo effective August 28, 1998.

NOTE: When school districts are involved in interdistrict contracts, the resident district claims the pupil count as well as the miles traveled by the transporting district on the Application for State Transportation Aid.

Do not report money received from the Division of Special Education for Early Childhood Special Education on the Application for State Transportation Aid in Section IV-A.

SCHOOL BUS DEPRECIATION SCHEDULE

5CSR 30- 261-040 Allowable Costs for State Transportation Aid establishes provisions for school districts to purchase school buses and receive reimbursement through a School Bus Depreciation Schedule. It is not necessary to send a copy of a new bus bid specification to the DESE. This documentation should be provided to the district auditor to verify proper reporting of allowable expenditures for school buses.

The following policies govern school bus depreciation schedule transactions:

1. The date the school district took delivery of the bus determines the fiscal year it is placed on the Schedule. For example, in order for a school bus to be added to the 1998-99 depreciation schedule, the district must have received the bus between July 1, 1998 and June 30, 1999.
2. The purchase price of lease-purchased school buses shall not include interest.
3. A straight-line depreciation schedule of eight years will be used.
4. Only motor vehicles that meet the Missouri Minimum Standards for School Buses may be placed on the School Bus Depreciation Schedule.
5. No school bus whose model year is 10 years old or older at the time of purchase can be placed on the depreciation schedule.
6. When a school bus is totally wrecked or destroyed and the school district receives a settlement from an insurance company, that bus shall be reported as a sale on the School Bus Depreciation Schedule. The amount of insurance settlement should be coded to Part II, Function 5631.
7. When a school bus is junked, cannot be sold or is no longer usable, that bus may be deleted. Be sure to put a remark in Part IV-Remarks with the department sequence number of all buses that have been deleted with an explanation about why it was deleted.

FACILITY DEPRECIATION SCHEDULE

The Allowable Costs for State Transportation Aid Regulation establishes provisions for school districts to construct facilities, such as bus barns and maintenance garages, and receive reimbursement for a scheduled period of 20 years. Only the depreciation cost of new facilities approved by the DESE prior to their construction may be claimed.

The following policies govern Facility Depreciation Schedule transactions:

1. Land purchases or appraised land values **are not** depreciable facility costs.
2. Acquisitions and renovation costs for the fiscal year shall be totaled and placed on the Facility Depreciation Schedule as one expenditure when the cost exceeds \$1,000. Use as many Item Identification Codes as necessary in order to describe the makeup of the expenditure. The total expenditure must also be included in the total amount coded on the ASBR, Part III-B, Function 4000 - Object 6500, and corresponding lines in Parts III-A and III-C. When the total expenditure for the fiscal year is less than \$1,000 these expenditures will be coded on the ASBR, Part III-B Function 2552 - Object 6531, and corresponding lines in Parts III-A and III-C.
3. A school district must declare a facility cost or total expenditure in excess of \$1,000 on the Facility Depreciation Schedule the same fiscal year as the expense is reported on the ASBR.
4. Only actual expenditures made between July 1 and June 30 for the fiscal year may be declared on that fiscal year's Facility Depreciation Schedule.
5. To receive depreciation reimbursement, school districts have to claim the annual 5% depreciation amount on the Facility Depreciation Schedule. School districts may elect not to claim the depreciation for any year of the scheduled 20 year period; however, each year the school district does not claim depreciation, the annual 5% depreciation amount is lost.
6. If a school district owns a building that was not originally built as a bus facility and renovates it for that use, only the costs of the renovation may be declared for depreciation reimbursement. The appraised value of the land and/or facility, before or after the renovation, may not be declared for depreciation.
7. If a facility is used for maintaining or housing vehicles other than school buses, the total depreciation amount claimed on the Facility Depreciation Schedule shall be prorated according to the total number of vehicles served. For example, if a building serves 10 vehicles and 8 are school buses, then 80% of the annual depreciation amount may be claimed.
8. School districts that lease their bus facility to another party shall not claim depreciation for each year of the lease agreement and will lose the 5% annual depreciation amount during the term of the lease agreement.
9. When the scheduled 20 year period of depreciation is completed for any specific item(s), it is removed from the Facility Depreciation Schedule.

Lease-purchase payments for a facility are not an allowable cost.

SECRETARY OF THE BOARD REPORT (ASBR) TRANSPORTATION CODING

Please review the following coding explanations and take steps to ensure that the school district's transportation expenditures and/or revenues are coded to the appropriate Part, Functions, Object Codes, and Lines of the ASBR. Only report transactions which occurred during the fiscal year (July 1 - June 30).

NON-ALLOWABLE EXPENDITURES

Expenditures for video surveillance equipment for school buses **are not** allowable transportation costs and must be coded in Part III-B on the Secretary of the Board Report (ASBR) to Function 2558, Object 6541. Typewriters, facsimile machines, and answering machines are also coded in this manner unless these expenditures can be captured within the 5% administrative services cost.

Vehicles other than school buses are non-allowable expenditures and are to be coded to Part III-B, Function 2558, Object 6551.

Gasoline, oil, parts, or other operating expense for any vehicle or equipment that is not operated as a school bus are non-allowable. Examples include, but are not limited to, superintendents' cars, food service vans, school maintenance vehicles, driver education cars, lawn mowers, tractors, speech laboratories and bookmobiles.

Travel, lodging, and meals associated with professional development for school bus drivers and mechanics are non-allowable expenditures.

ADMINISTRATIVE & MISCELLANEOUS EXPENSES

1. Drug and alcohol testing compliance costs are allowable in the same manner as costs for annual physicals. Part III-B, Function 2552, Object 6310.
2. The amount of indirect cost for administering pupil transportation services eligible for State Transportation Aid shall not be more than 5% of total purchased services cost for contracted school districts and not more than 5% of eligible allowable costs for district operated systems. Allowable administrative services costs include all administrative salaries and benefits, administrative support services salaries and benefits, and transportation office supplies, utilities and equipment. Computer hardware, software, and services become a part of the school district's 5% administrative services cost allowance.
3. Expenditures for cellular telephone service for a school bus radio communication system is allowable.
4. Eligible supply costs are limited to those related to school bus operation and facilities for the storage or maintenance of school buses.
5. Professional development costs for school bus drivers and mechanics are an allowable cost and should be coded to Part III-B, Function 2552, Object 6319. This excludes travel, lodging, and meals which are associated with professional development.

FUEL EXPENDITURES

Fuel is a supply expenditure and should be coded to Part III-B, Object 6400. Specifically, the purchase of fuel such as gasoline, propane, or diesel shall be coded only in Object 6486.

REVENUE

1. Revenue - Revenue generated by a sale or an insurance settlement shall be placed into the Capital Projects Fund. The revenue must be coded to Part II, Line 5640, Sale of School Buses. If the district receives an insurance settlement on a school bus and chooses not to replace or repair the bus, the entire amount of settlement should be coded to Part II, Line 5631 (Net Insurance Recovery).
2. Amounts Received From Interdistrict Contracts - Amounts received from other school districts for transporting their students should be reflected in Part II, Line 5840. This total should equal the total reported in Section IV-A of the Application for State Transportation Aid.
3. Early Childhood Special Education (Handicapped 3 & 4 Year Old) Transportation Amount Received From Other Districts - Amounts received from other school districts who serve as the designated fiscal agent in the Early Childhood Special Education (ECSE) Program, for transporting ECSE students must be coded to Part II, Line 5840.

CAPITAL OUTLAY

Capital Outlay expenditures must be paid from the Capital Projects Fund.

Capital Outlay Major Tool Cost: Examples of a "Capital Outlay" expense follow: 1.) The cost to retrofit equipment required on school buses under Missouri specification or otherwise authorized in this rule. 2.) Expenses incurred to equip school buses with a two (2)-way radio communication system, including a communication tower (antenna) and administrative base station or cellular telephones. 3.) The cost of replacement engines for school buses.

Capital Outlay School Bus Lease-Purchase Payment: The annual principal payment for lease-purchases shall be coded in Part III-B, Function 2552, Object 6552 and Part III-C, Line 6552. Principal payments on school buses are not to be coded to Part III-B, Function 5100, Object 6600 (Capital Projects Fund).

FY 2000 TRANSPORTATION TRANSFER INFORMATION

Data elements identified for calculating the FY 2000 transportation transfer amount include:

- A. FY 99 ASBR Part III-B Function 2551 Object 6500, Function 2552 Object 6500, Function 2553 Object 6500, and Function 2554, Object 6500;
- B. FY 99 ASBR Part III-C Object 6552 (Capital Projects Fund);
- C. 1998-99 School Bus Depreciation Schedule **total depreciation amount**; and
- D. 1998-99 Facility Depreciation Schedule **total depreciation amount**.

The formula for the FY 2000 transportation transfer calculation using the FY 99 data elements described above is $((A - B) + (C + D))$. The steps for calculating the formula follow:

- Step 1 Sum the FY 99 ASBR Part III-B Function 2552 Object 6500, Function 2551 Object 6500, Function 2554 Object 6500, and Function 2553 Object 6500.
- Step 2 Subtract the total FY 99 ASBR Part III-C Object 6552 (Capital Projects Fund) amount from the total in Step 1. The difference is the FY 98 Major Tool Expenditure.
- Step 3 The FY 2000 transportation transfer amount is the sum of the FY 99 Major Tool Expenditure in Step 2 plus the sum of FY 99 School Bus Depreciation Schedule and Facility Depreciation Schedule amounts.

FY 99 transportation costs in excess of the transportation transfer amount derived in Step 3 would have to be transferred from other mechanisms or from fund balances. If a school district has unused .18 and .06 transfer capacity, it may use what it needs of the remainder of that capacity to pay for school buses or other transportation capital expenditures. The transportation transfer may still be made to cover transportation or other capital expenditures or to build a balance in the Capital Projects Fund.

FY 2000 TRANSPORTATION DIRECT DEPOSIT ALLOWANCE

The General Assembly approved in SB 781 (1998) that the \$25 million 1999-2000 "increase in transportation funding may be placed by districts in their capital projects fund". This 20.73% increase may be placed in the district's Capital Projects Fund and will be calculated using the district's June Calculation of State Transportation Aid report number BU110, dated May 26, 1999. The calculation will be the June state aid apportionment calculation after the reduction percentage is applied (second line of Line 40) multiplied by 20.73%.

This mechanism has been termed "**Transportation Direct Deposit to Capital Projects Fund**". The Transportation Direct Deposit will be implemented during the 1999-2000 school year. School districts that have contracted pupil transportation service may also use this mechanism to deposit a portion of state revenue from the 1999-2000 payments for transportation into the Capital Projects Fund. School districts are encouraged to utilize this mechanism for the 1999-2000 school year.

The DESE will monitor this mechanism through data collection and edits in the ASBR 2000 program due August 15, 2000, to ensure that school districts do not direct deposit an amount exceeding a DESE calculated amount for their portion of the \$25,000,000 FY2000 state transportation aid appropriation increase amount.

The data elements for the DESE calculation of the individual school district Transportation Direct Deposit are as follows:

- The June 1999 BU110, Line 40 YOUR AMOUNT OF STATE TRANSPORTATION AID AFTER 8.915526% REDUCTION IS \$_____.
- The \$25,000,000 FY2000 appropriation increase amount divided by the \$120,596,525 FY99 appropriation amount is 20.73%.

DISABLED (HANDICAPPED) TRANSPORTATION

1. K-12 Disabled (Handicapped) Transportation Expenditures - Costs incurred for transporting disabled (handicapped) students on separate routes must be reported on Part III-B Functions 2554 and/or 2553. These costs must be reported separately from the costs for regular transportation reported on Functions 2552 and/or 2551. The route mileage must have been approved by the local board of education specifically as a disabled/handicapped route. These costs may reflect transportation services provided to disabled (handicapped) students during the regular school year and/or during summer school.
2. Early Childhood Special Education (ECSE-Handicapped 3 & 4 Year Old Students) Transportation Expenditures and Revenue - Costs associated with ECSE (handicapped 3 & 4 year old students) transportation shall be included as a part of the total to-and-from school transportation expenditures reported on the district's ASBR. This expenditure shall be coded to Part III-B Function 2554 (District Operated Handicapped) within the appropriate object codes and/or Function 2553 (Contracted Handicapped) Object 6341. Function 2555, Object 6300 should be used if another district is transporting the students through an interdistrict contract. It is suggested that the school district establish a project number extension to the object codes in order to keep these ECSE costs identifiable locally.

The amount reimbursed, as reported by the Division of Special Education, will be used to back out ECSE costs from the district's allowable costs prior to the calculation of each district's entitlement. (The exception to this procedure is a district utilizing a fiscal agent.) ECSE is an appropriated program; therefore, no state transportation aid can be paid to any school district for costs associated with this program.

CONTRACTED TRANSPORTATION PROGRAMS

1. Contracted Transportation - To-and-From School Costs - Costs associated with contracted transportation services to-and-from school, provided by either a school bus contractor, parent,

another individual, or another school district, shall be coded to Part III-B Function 2551, 2553 and/or 2555 Object 6341, and Part III-C, Line 6341. In most cases the sum of Object 6341 for Functions 2551, 2553 and 2555 in Part III-B should equal Part III-C, Line 6341.

2. Administrative Costs for Contracted Service - Indirect administrative costs are limited by 5 CSR 30-261.040 Allowable Costs for State Transportation Aid, to five percent of the allowable cost. The total amount for administrative services should include salary and benefits. The amount for administrative expenses should be coded on the ASBR in Part III-B, Function 2551 Object 6110 Certified Salary and Object 6200 Benefits. The sum of these object codes for Function 2551 shall not exceed 5% of the total contracted expenditures.

EXPENDITURES ASSOCIATED WITH NON-ROUTE MILES

1. District Operated Transportation Non-Route Mile Costs - All district operated programs are required to code non-route mile costs to Part III-B, Function 2552 all applicable Object Codes along with all other to-and-from school route costs.
2. Contracted Transportation Non-Route Mile Costs - All contracted transportation programs are required to code non-route mile costs to the instruction budget, Part III-B Function 1110-1400 Object 6342, and on Part III-C Line 6342. Caution should be exercised so that the non-route mile costs are not coded to both the instruction budget Function 1110-1400 and also to the contracted transportation budget Function 2551 on Part III-B.

SUMMER SCHOOL TRANSPORTATION

PROVISIONS FOR SUMMER SCHOOL TRANSPORTATION OF DISABLED (HANDICAPPED) STUDENTS

To receive reimbursement for summer school transportation for disabled (handicapped/severely handicapped) students, the following criteria must be met:

1. The summer school program must be approved by the Division of Instruction.
2. Routes must be included on the route approval listing and approved by the local board of education prior to June 30. If disabled (handicapped) and non-disabled students are transported on the same route, only the miles for disabled (handicapped) students should be reported as approved route miles. The difference between the disabled (handicapped) approved route miles and the actual miles traveled for the entire route must be reported as disapproved route miles on the route approval listing.
3. Costs for disabled (handicapped/severely handicapped) routes must be coded on the Secretary of the Board Report on Part III-B Function 2554 or 2553. If both categories of pupils, disabled/handicapped

and non-disabled, are transported on the same route, the cost for the route must be prorated on a per-student basis. The prorated costs for the disabled/handicapped portion of the route should be coded as handicapped transportation (Function 2554 District Operated or Function 2553 Contracted).

The remaining cost should be coded to regular transportation (Function 2552 District Operated or Function 2551 Contracted).

PROVISIONS FOR TITLE I SUMMER SCHOOL TRANSPORTATION

Title I reimburses school districts for approved Title I summer school programs. The reimbursement for Title I is based on a per mile cost which may or may not equal actual expenditures. For both contracted and

district operated systems, the costs are allowable but the miles are ineligible since Title I will be paying for the miles.

Routes associated with Title I summer school should be listed on the district's route approval listing with the number of days transportation was provided for the program and the mileage reported as disapproved route (ineligible) miles.

Transportation expenditures should be recorded in Function 2552 (District Operated) or Function 2551 (Contracted) as they occur. In both cases, the posting of Title I transportation expenditures should be to Object 6341.20.

In order to eliminate Title I transportation expenditures being posted twice within a district operated function on the ASBR, the correct procedure for transferring these costs is as follows:

1. In a district operated transportation program, the component parts of the aggregate expenditure for Title I transportation would be coded to their appropriate object code. A negative entry (representing the aggregate amount) would be posted to Function 2552 Object 6330, and a positive entry would be coded to Function 2552 Object 6341.20.
2. For example: the aggregate expenditure for Title I transportation is \$10,000 (10,000 miles at \$1.00 per mile). Title I costs within Function 2550 shown in A. below include \$6,000 coded in Object 6150 (non-certified salary), \$100 coded in Object 6200 (benefits) and \$3,900 coded in Object 6400 (supplies).

A. Part III-B

Object -	<u>6110</u>	<u>6150</u>	<u>6200</u>	<u>6300</u>	<u>6400</u>	<u>6500</u>
Function 2552	0	100,000	2,000	12,000	80,000	0

- B. In order to post Title I expenditures to 6341.20 and avoid recording an expenditure twice, it is necessary to make the following adjustments within Object 6300.

-10,000 posted to 6330
+10,000 posted to 6341.20

- C. Therefore, the ending balance in Function 2552 would be reflected as follows:

Part III-B

Object -	<u>6110</u>	<u>6150</u>	<u>6200</u>	<u>6300</u>	<u>6400</u>	<u>6500</u>
Function 2552	0	100,000	2,000	12,000	80,000	0

- D. Part III-C Line 6341 will include the \$10,000.

For contracted transportation, the above mentioned procedures are not needed as Title I transportation costs are initially posted to Part III-B, Function 2551, Object 6341.20.

HOMELESS TRANSPORTATION

The transportation of homeless students is allowable. The McKinney Act (federal grant), reimburses districts for the difference between their State Transportation Aid entitlement and the actual transportation expenditure.

When coding these expenditures on the ASBR, it is helpful to assign a project extension to differentiate these expenditures from other transportation expenditures, as they are coded on the ASBR, Part III-B, Function 2552 or 2551.

EARLY CHILDHOOD SPECIAL EDUCATION TRANSPORTATION (HANDICAPPED 3 & 4 YEAR OLD STUDENTS)

The following is information for determining ECSE allowable costs and the proper coding of these expenditures on the district's ASBR (pursuant to the Division of Special Education):

1. Dedicated Route, Contracted - If the district contracts for transportation and the route is dedicated to transporting ECSE children only, then those expenditures for ECSE transportation must be recorded in Part III-B, Function 2553, Object 6300.xx. The extension '.xx' should be '.14' if the expenditure is from state funds, and '.42' if the expenditure is from federal funds.
2. Dedicated Route, District Operated - If the district operates its own transportation and the route is dedicated to transporting ECSE children only, the expenditures would be recorded in Function 2554 and Objects 6110, 6150, 6200, 6300 and 6400 .xx. The same extensions would be used to indicate expenditures from either state or federal funds.
3. Interdistrict Contract - Expenditures for transporting ECSE students to a non-resident district under an interdistrict contract will be recorded in Function 2555 and Object 6300.xx. Use the appropriate extension as reported above.

TRANSPORTATION INFORMATION FOR ANNUAL SECRETARY OF THE BOARD REPORT COMPUTER PROGRAM

Background Information

This program includes edits that will reduce the need for the School Transportation Section to communicate with school districts concerning inconsistencies between the Annual Secretary of the Board Report (ASBR) and state transportation aid program data. Both the printed copy of the documents and document data on the ASBR data disk are required. Retain a copy of the data diskette and a printed copy of the ASBR and transportation documents for your district's reference. To avoid re-keying data if transferring this program from one computer to another, please contact School Finance for assistance.

Use the general instructions provided by School Finance to install and operate the ASBR program.

The School Transportation Section, upon request, will provide technical assistance for preparing state transportation aid reporting documents. If you desire such assistance, contact the School Transportation Section by telephone at (573) 751-2626 or e-mail at dclink@mail.dese.state.mo.us.

OPERATING INSTRUCTIONS

These instructions provide detailed information for completing the State Transportation Aid portion of the program.

This program will allow the use of either a mouse or keyboard to move through the fields. If using a mouse, place the arrow on the selected field and click. If using a keyboard, utilize the arrow keys, tab key, and the enter key to make selections and move through fields.

Transportation reports are located in the pull down menu under Part IV, Supplementary Data. These include the Application for State Transportation Aid, the Facility Depreciation Schedule, and the School Bus Depreciation Schedule.

When making changes to the depreciation schedules, if all fields are not completed, "Record Incomplete" will appear which requires finishing the record or erasing it. See following screen.

Record Incomplete

RECORD INCOMPLETE

Information has not been entered into one or more required fields.

Click on "OK" to return to the previous screen, and finish entering the data.
Click on "Cancel", on the previous screen, to abort the changes that have been made.

OK

APPLICATION FOR STATE TRANSPORTATION AID

Specific instructions for completing Sections I through IV of the Application for State Transportation Aid follow with appropriate screen prints for each Section of the Application.

To access the Application for State Transportation Aid on the ASBR program, Select Part IV on the menu bar at the top of the main screen. Select "Application for Transportation". The following choices will be displayed: Section I, Section II and III, and Section IV. See following screen.

PART I PART II PART III PART IV DATA DISK RUN EDITS PRINT QUIT	
SUPPLEMENTARY DATA	
Section 1 - Refunds	
Section 2 - Free Textbook	
Section 3 - Long & Short Term Debt	
Section 3 - Lease Purchase Detail	
Section 3 - Detail of 8004 Column 3	
Section 4 - Misc. (8007-8009)	
Section 4 - Misc. (5140,5230)	
Section 4 - Misc. Other State	
Section 4 - Misc. Other Federal and Escrow Amt	
Section 5 - Remarks	
Application for Transportation	Section I
Facility Depreciation	Section II and III
School Bus Depreciation	Section IV

Work through the entire document by selecting "next" at the bottom of each screen. This button advances the program to the next section. When Section IV is finished, select "Done" at the bottom of the screen. Now progress to the next document. Select "Previous" at the bottom of the screen to go back to a screen previously completed.

ENTERING THE APPLICATION FOR STATE TRANSPORTATION AID DATA

From the menu bar on the main screen of the ASBR program, select Part IV "Application for Transportation". Choose the appropriate section and enter the revisions. After all changes have been made, select "Done" at the bottom of the screen. Return to the main menu bar. An illustration of these sections follow.

Section I - Transportation Contact Information and Pupil Data

Section I (Transportation Contact Information). The following screen should be completed with the transportation contact information including the name, phone number, and e-mail address of the person who can answer questions regarding the data reflected on the transportation reports.

TRANSPORTATION CONTACT INFORMATION

Person To Contact About The Transportation Reports:
 SUE SCHOOL

Area Code and Phone Number of Contact Person: Extension:
 573 555-5555

Area Code and Fax Number of Contact Person (if applicable):
 573 555-1555

Email Address of Contact Person (if applicable):
 sschool@aol.com

Done Next

Section I (Pupil Data). The total number of eligible and ineligible students counted who are transported on the 2 specified ridership lists days must be reported in this section screen. This data must be reported by the type of service provided, i.e. Contracted or District Operated. When buses are leased and the school district pays the drivers, the service is considered District Operated.

Application for State Transportation Aid - Section I

Total Number of Students Transported for 2 Ridership Days

	Contracted	District Operated
Pupils Transported Eligible for State Aid		
A. GRADES K-12	0	
B. VOCATIONAL		
C. HANDICAPPED/SEVERELY HANDICAPPED		
Pupils Transported Ineligible for State Aid		
D. NON-RESIDENT STUDENTS - NO INTERD CONT		
E. LESS THAN ONE MILE - NO CHARGE TO PARENT		
F. LESS THAN ONE MILE - PAYMENT FROM PARENT		

Done Next Previous

Section II and III - Miscellaneous and Mileage Data

In Section II - category A (Number of Days Transportation System Operated), enter the number of days pupils were transported during the school year based on the school calendar for the regular school term. This does not include summer school.

In category B enter the number of students who reside less than 1 mile which may be transported at no additional cost as determined by the district's board of education. To claim the "No Additional Cost" provision, school districts must complete this part. The number entered here and voted on by the district's board of education is not a two day ridership lists total number.

The calculation for students residing less than one mile transported at no additional cost is the total of Section I-A through C (both contracted and district-operated) divided by 2 then multiplied by 12%. The result of the calculation is the maximum number of students that can be entered and claimed without receiving a penalty for transporting otherwise ineligible students.

Mileage listed in Section III (Mileage) should be actual, odometer report mileage (not totals off the route approval listing).

An illustration of this screen follows:

Application For State Transportation Aid - Section II and III

Section II

A. Number of Days Transportation System Operated

B. Number of Students who reside less than 1 mile which may be transported at no additional costs as determined by district's board of education

Section III

Eligible Route Miles	CONTRACTED	DISTRICT OPERATED
A1. NON-HANDICAPPED MILES	<input type="text" value="0"/>	<input type="text" value="0"/>
A2. HANDICAPPED MILES	<input type="text" value="0"/>	<input type="text" value="0"/>
Ineligible Miles		
B. DISAPPROVED ROUTE MILES	<input type="text" value="0"/>	<input type="text" value="0"/>
C. NON-ROUTE MILES (ACTIVITY TRIPS)	<input type="text" value="0"/>	<input type="text" value="0"/>

Section IV - Interdistrict Contracts

An illustration of the interdistrict contracts section used for completing the amounts received and paid follows:

Application for State Transportation Aid - Section IV

A. Amount RECEIVED in 1998-99
Fiscal Year for Transportation Provided During Fiscal Year(s):

District of Pupil's Residence	1997-98	1998-99
Co/Dist Number <input type="text" value="000000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<input type="text" value="000000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<input type="text" value="000000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<input type="text" value="000000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<input type="text" value="000000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<input type="text" value="000000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<input type="text" value="000000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<input type="text" value="000000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

B. Amount PAID in 1998-99
Fiscal Year for Transportation Provided During Fiscal Year(s):

District Paid to Transport Resident Students to Another District	1997-98	1998-99
Co/Dist Number <input type="text" value="000000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<input type="text" value="000000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<input type="text" value="000000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<input type="text" value="000000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<input type="text" value="000000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<input type="text" value="000000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<input type="text" value="000000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<input type="text" value="000000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

- A. AMOUNT RECEIVED - report the paying county/district code number and the amount of money the school district received from other school districts in the school year for interdistrict contracted transportation service the district provided for non-resident students during the previous school year and/or current school year. The total amount of money received in the current school year for interdistrict contract transportation service shall be reported and agree with the Secretary of the Board Report (ASBR), Part II Line 5840 (Transportation from other districts). An amount should only be listed for the previous school year if it was reported on the current year's ASBR.

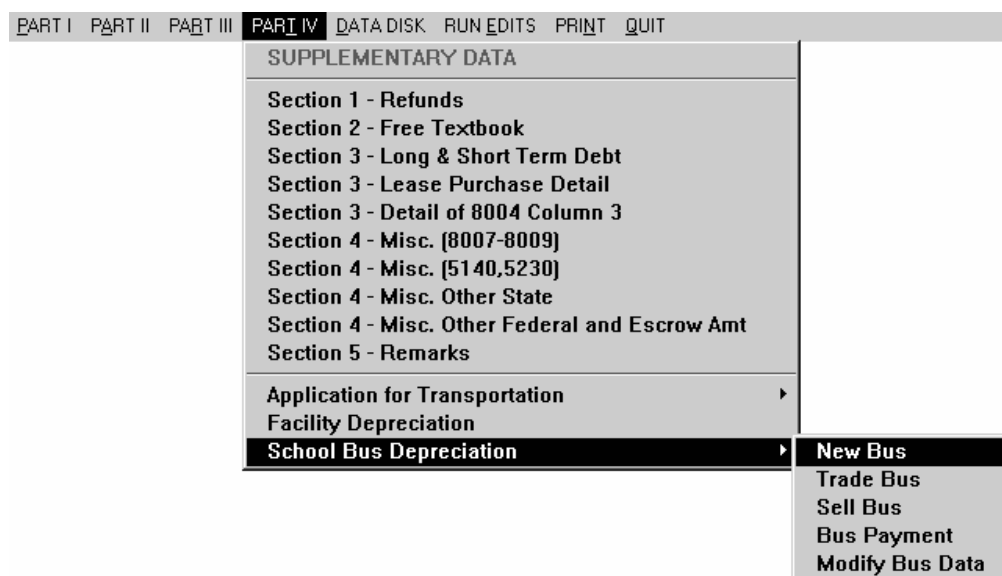
- B. **AMOUNT PAID** - report the receiving county/district code number and the amount of money the school district paid in the current school year for interdistrict contracted transportation service provided to the district's resident students by other school district(s) during the previous and/or current school year. The total amount of money paid in the current year for interdistrict contract transportation service shall be reported and agree with the Secretary of the Board Report (ASBR), Part III-B Function 2555 (Payment to other districts for transportation), Object 6341. An amount should only be listed for the previous school year if it was reported on the current year's ASBR.

NOTE: If from a cooperative agreement, use the fiscal agent school district's county/district code.

SCHOOL BUS DEPRECIATION SCHEDULE

UPDATING THE SCHOOL BUS DEPRECIATION SCHEDULE

To access the School Bus Depreciation Schedule, select Part IV (Supplementary Data) on the menu bar at the top of the main screen. Select "School Bus Depreciation". The following choices will be displayed:



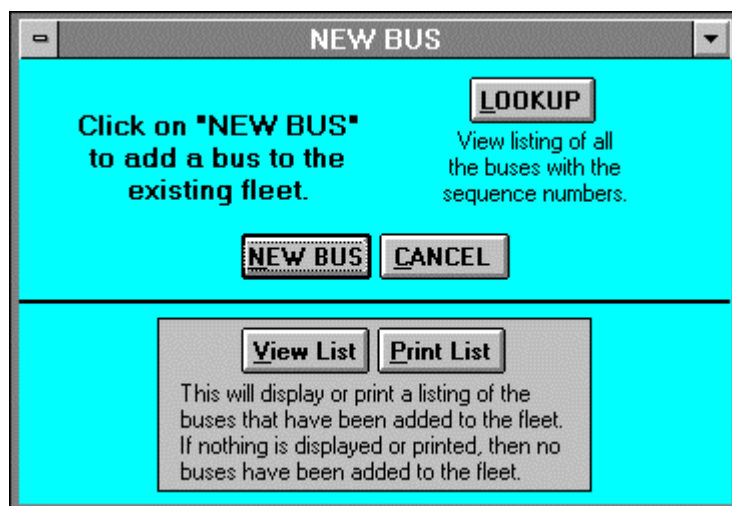
Please read the descriptions of each of these options carefully to ensure the correct action on the School Bus Depreciation Schedule is selected:

1. **New Bus** - Select this choice when a school bus was purchased without trade amount involved. This can involve either an outright purchase or a lease-purchase setup.
2. **Trade Bus** - Select this choice when a bus was purchased to replace another bus in the fleet. The word "trade" indicates that the purchase price of the replacement bus was reduced by an amount or allowance indicated by the dealer at the time of trade.
3. **Sell Bus** - Select this choice when a bus is sold outright and revenue is received. Do not indicate a "sale" unless money was received in exchange for the bus.
4. **Bus Payment** - Select this choice to indicate the amount paid on existing lease purchase principal payments from July 1 - June 30. These amounts should not include interest. Only whole numbers may be listed. Round amount to nearest dollar.

5. Modify Bus Data - Select this option to change any information on a bus which has been saved. For example: changing a bus number or fuel type and salvaging or deleting a bus. This is not to be used for a trade or sale of a school bus.

REPORTING A NEW BUS

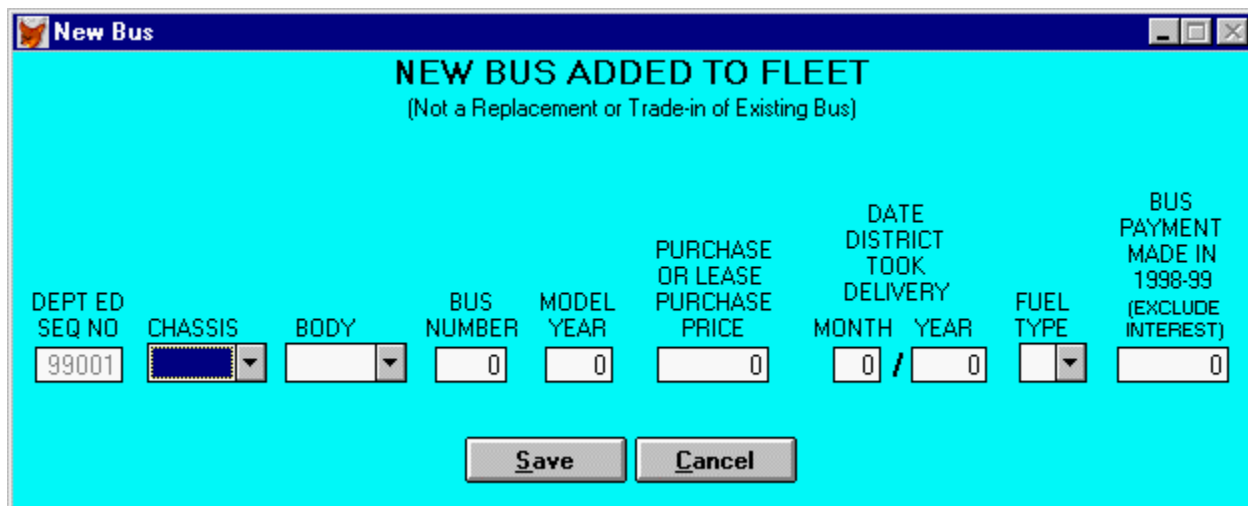
To add a "new bus" to the fleet, select the "New Bus" screen using either the computer mouse or the arrows and enter key on the keyboard.



The screen is titled "NEW BUS". It contains the following elements:

- A button labeled "LOOKUP" with the text "View listing of all the buses with the sequence numbers." below it.
- Text: "Click on 'NEW BUS' to add a bus to the existing fleet."
- Two buttons: "NEW BUS" and "CANCEL".
- A section with two buttons: "View List" and "Print List".
- Text: "This will display or print a listing of the buses that have been added to the fleet. If nothing is displayed or printed, then no buses have been added to the fleet."

The Department Sequence Number is provided. The first two digits of the number represent the fiscal year in which the bus was put into service. The digits that follow indicate sequentially how many buses were added in one fiscal year. These sequence numbers serve as an identification number for each bus and therefore cannot be changed.



The screen is titled "New Bus" and "NEW BUS ADDED TO FLEET (Not a Replacement or Trade-in of Existing Bus)". It contains the following fields and buttons:

DEPT ED SEQ NO	CHASSIS	BODY	BUS NUMBER	MODEL YEAR	PURCHASE OR LEASE PURCHASE PRICE	DATE DISTRICT TOOK DELIVERY MONTH YEAR	FUEL TYPE	BUS PAYMENT MADE IN 1998-99 (EXCLUDE INTEREST)
99001	[Dropdown]	[Dropdown]	0	0	0	0 / 0	[Dropdown]	0

Buttons: Save, Cancel

1. Begin adding a new bus by selecting the enter key on the "chassis" field. Most common chassis types are provided. However, if the correct chassis type is not one of the choices, select "Other".
2. Move to the "Body" field and select the downward arrow key or enter key to display the choices of bus bodies. Select the correct bus body type, if listed, otherwise select "Other".

3. Select "Bus Number" field and type in a bus number you wish to use to identify this bus. Please use caution when assigning numbers to buses so as not to have several buses with the same number.
4. Select the "Model Year" field and enter the model year of the bus.
5. Next, select "Date District Took Delivery", and type in the month. For example, for January enter a 1, and the last two digits of the year in which the bus was received.
6. Choose the "Fuel Type" field and selecting the enter key when the fuel type field is highlighted. Select the fuel type of the bus from the choices provided.

Definitions of Fuel Type Codes

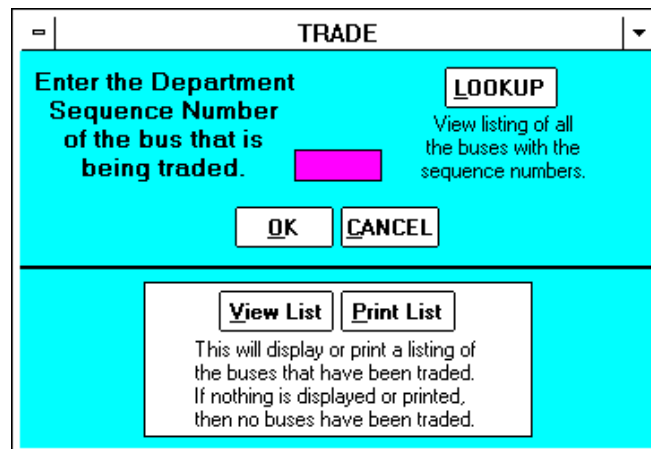
G=Gasoline, D=Diesel, L=Liquified Petroleum Gas, C=Compressed Natural Gas, A=Other Alternative Fuel, E=Electric

7. Lastly, select the "Bus Payment" field and enter the total amount paid on that bus between July 1-June 30. This number shall not include any interest. The following is a change from previous years: if the district made an outright purchase of a bus, enter that amount here. When all the data on the new bus have been entered, select the "SAVE" key at the bottom of the "New Bus" screen in order to retain this addition.

To view the newly added buses to ensure that all information is correct, select the "View List" or "Print List"

REPORTING A TRADED BUS

To report trading a bus, select the "Trade Bus" screen from the pull down menu under "School Bus Depreciation".



1. Select the "Lookup" key. This will display all the school buses currently in the district's fleet which have been entered and saved.
2. Cursor through the school bus records until the bus which is being traded in (replaced) is located. Make note of the "Department Sequence Number".
3. Select "OK" and return to the "Trade Screen".
4. Enter the Department Sequence Number of the bus that is being traded. Select "OK". If information is typed incorrectly, begin again by selecting "Cancel".

- Once "OK" is selected, the program will find the record of the bus selected and provide a trade screen to enter the replacement bus information.

TRADE BUS									
(Traded in the 1998-99 School Year)									
DEPT ED SEQUENCE NUMBER	CHASSIS	BODY	BUS NUMBER	MODEL YEAR	PURCHASE OR LEASE PURCHASE PRICE	DATE DISTRICT TOOK DELIVERY MONTH	YEAR	FUEL TYPE	AMOUNT RECEIVED ON TRADE
78001	GMC	WAYNE	44	79	15290	6 /	79	G	0
Replacement Bus Data									
									BUS PAYMENT MADE IN 1998-99 (EXCLUDE INTEREST)

- First, enter the "Amount Received On Trade". Enter the amount that was allowed or received for the old bus to apply toward the purchase of the replacement bus. Then the fields to enter the replacement bus information will open up. This screen provides the old bus data on top and "Replacement Bus Data" below. Before entering any replacement data, make sure this is the bus which is to be replaced. **CAUTION:** When entering the "Purchase or Lease-Purchase Price" make sure this amount is the amount of purchase before a trade-in amount is applied to it.
- Begin proceeding through the fields by first selecting the "Chassis" field and progress through the fields entering the replacement data until data have been provided in all fields.
- If all information is correct, select "Save". If not, select "Cancel".
- To display the buses entered as traded, select "View List " or "Print List". If nothing is displayed or printed, no buses have been traded.
- If a lease-purchase payment for a trade transaction is made, enter the amount in the "Bus Payment" field for the principal payment only.
- The "Bus Payment" field must be used to report the amount paid for the bus after trade if an outright purchase.

REPORTING SALE OF BUS

To indicate a bus sale, select the "Sell Bus" screen from the pull down menu under "Bus Depreciation".

1. Select the "Lookup" key. This will display all the school buses currently in the fleet which have been entered and saved.
2. Cursor through the school bus records until the bus being sold is located. Make note of the "Department Sequence Number".
3. Select "OK" to return to the "Sale" screen.
4. Enter the "Department Sequence Number" of the bus that is being sold. Select "OK". If information is typed incorrectly, select "Cancel" to begin again.

DEPT ED SEQUENCE NUMBER	CHASSIS	BODY	BUS NUMBER	MODEL YEAR	PURCHASE OR LEASE PURCHASE PRICE	DATE DISTRICT TOOK DELIVERY MONTH YEAR	FUEL TYPE	AMOUNT RECEIVED OUTRIGHT SALE
78001	GMC	WAYNE	44	79	15290	6 / 79	G	0

5. Once "OK" is selected, the program will find the record of the bus selected and provide a sale screen to enter to amount of money received for the bus.
6. Make sure this is the bus which was sold. If it is not, select "Cancel".

7. Enter the sale amount for the school bus and select "Save".
8. To display the buses entered as sold, select "View List" or "Print List". If nothing is displayed or printed, no buses have been sold.

BUS PAYMENT

To report only principal payments made on lease purchased school buses, select "Bus Payment" from the pull down menu under "School Bus Depreciation".

1. Select the "Lookup" key. This will display all the school buses currently in the fleet which have been saved.
2. Cursor through the school bus records until the first bus on which a lease purchase principal payment was made between July 1- June 30 is located. Make note of the "Department Sequence Number".
3. Select "OK" to return to the "Bus Payment" screen. Activate the "Department Sequence number" box by clicking the mouse on it or by using the tab or arrow keys.
4. Enter the "Department Sequence Number" of the bus which a payment was made. Select "OK" or strike the enter key. If you type it incorrectly and need to begin again, select "Cancel".

DEPT ED SEQUENCE NUMBER	CHASSIS	BODY	BUS NUMBER	MODEL YEAR	PURCHASE OR LEASE PURCHASE PRICE	DATE DISTRICT TOOK DELIVERY	MONTH	YEAR	FUEL TYPE	BUS PAYMENT MADE IN 1998-99 (EXCLUDE INTEREST)
78001	GMC	WAYNE	44	79	15290	6 /	79	G		0

Save Cancel

5. Enter the principal amount paid on the chosen bus in the bus payment field. Choose "Save", or if it is wrong, choose "Cancel" to begin again or to select a different bus.
6. To display the buses entered as having payments made, select "View List" or "Print List". If nothing is displayed or printed, no buses have been indicated as having a principal payment made on them.

MODIFY BUS DATA

To modify data on existing buses, for example: bus numbers, fuel type, purchase price, etc., select "Modify Bus Data" from the pull down menu under "School Bus Depreciation".

MODIFY

Enter the Department Sequence Number of the bus that needs to be modified.

LOOKUP
View listing of all the buses with the sequence numbers.

OK CANCEL

1. Using the arrows and enter key or mouse, select the "Lookup" key. This will display all the school buses currently in the fleet which have been entered and saved.
2. Cursor through the school bus records until the bus which needs to be modified is located. Make note of the "Department Sequence Number".
3. Select "OK" to return to the "Modify" screen.
4. Enter the "Department Sequence Number" of the bus which needs to be modified. Select "OK". If you typed it incorrectly and need to begin again, select "Cancel".
5. Once "OK" is selected, the program will find the record of the bus selected and provide a "Modify" screen on which to make revisions.

MODIFY BUS DATA
(Correct/modify data for an Existing Bus.)

DEPT ED SEQUENCE NUMBER	CHASSIS	BODY	BUS NUMBER	MODEL YEAR	PURCHASE OR LEASE PURCHASE PRICE	DATE DISTRICT TOOK DELIVERY MONTH YEAR	FUEL TYPE	BUS PAYMENT MADE IN 1998-99 (EXCLUDE INTEREST)
78001	GMC	WAYNE	44	79	15290	6 / 79	G	0

Save Delete Cancel

6. On the above screen the existing bus data are provided. Using the computer mouse or arrow and enter keys, move through the displayed fields, making changes to bus information wherever necessary.

CAUTION: Before entering changes make sure the correct bus has been selected.

7. When the bus data have been modified, select "Save" so the program will retain the changes. If any change is incorrect, select "Cancel" to begin again or to select a different bus.

DELETING A BUS (to be done only with prior DESE approval)

To delete a bus off the School Bus Depreciation Schedule because it was salvaged or only used for spare parts, work through steps 1-5 under the "Modify" screen to retrieve the bus to be delete. **Do not delete a bus without first contacting the School Transportation Section to get the access code.** Select the "Delete" key. The following screen will appear:

Are you sure you want to delete the data for this bus?

DEPT ED SEQUENCE NUMBER	CHASSIS	BODY	BUS NUMBER	MODEL YEAR	PURCHASE OR LEASE PURCHASE PRICE	DATE DISTRICT TOOK DELIVERY MONTH YEAR	FUEL TYPE	BUS PAYMENT MADE IN 1996-97 (EXCLUDE INTEREST)
78001	FORD	WARD	2	86	23650	7 / 86	G	0

Yes No

Indicate in Part IV-Remarks the department sequence number, reason for deletion and indicate who at the DESE granted approval to delete bus.

Selecting the "Delete" button causes the following "Confirmation" screen to appear.

This Confirmation screen requires verification that this bus is to be deleted.

If this bus is to be deleted and the district has approval from the School Transportation Section, select the “Yes” key and the bus will be removed from the School Bus Depreciation Schedule. Otherwise, select “No” and return to the previous “Modify Bus Data” screen. **Do not** delete a bus without first contacting the School Transportation Section for confirmation. Once a bus is deleted it requires a reinstallation of the program to recover the deleted information. Contact the School Transportation Section for assistance if a bus was inadvertently deleted.

FACILITY DEPRECIATION SCHEDULE

To access the Facility Depreciation Schedule on the ASBR program, select Part IV on the menu bar at the top of the main screen. An example of this screen follows.

PART I	PART II	PART III	PART IV	DATA DISK	RUN	EDITS	PRINT	QUIT
SUPPLEMENTARY DATA								
Section 1 - Refunds								
Section 2 - Free Textbook								
Section 3 - Long & Short Term Debt								
Section 3 - Lease Purchase Detail								
Section 3 - Detail of 8004 Column 3								
Section 4 - Misc. (8007-8009)								
Section 4 - Misc. (5140,5230)								
Section 4 - Misc. Other State								
Section 4 - Misc. Other Federal and Escrow Amt								
Section 5 - Remarks								
Application for Transportation ▶								
Facility Depreciation								
School Bus Depreciation ▶								

Select “Facility Depreciation” by using either the computer mouse or the arrow keys on the keyboard. The following screen will appear.

Facility Depreciation
⏏

SECTION ONE

TOTAL NUMBER OF ITEMS 0
 ITEM NUMBER 1

ITEM IDENTIFICATION CODE:
 1 - BUILDING 2 - PAVING OF LOT 3 - FENCING 4 - FUEL STORAGE TANK 5 - FUEL PUMPING EQUIP. 6 - OTHER

ITEMS	FISCAL YEAR FIRST USED	TOTAL COST	ANNUAL DEPRECIATION PERCENT	DEPRECIATION FOR ONE YEAR	LAST FISCAL YEAR TO CLAIM DEPREC
■ □ □ □ □	0	0	0.00	0	0

SECTION TWO

TOTAL DEPRECIATION FOR ONE YEAR

0 (A)

WHAT % OF TOTAL VEHICLES SERVED BY THE FACILITY ARE TRANS VEHICLES

0.00 (B)

PRORATED DEPRECIATION FOR THIS YEAR

0 (A) * (B)

Next Facility

Previous Facility

New Facility

Done

Delete Facility

The oldest record will appear first to allow viewing previous year data. To scroll through previous records, select either "Previous Facility" or "Next Facility". Changes cannot be made to previous years' data.

When the total facility expenditure exceeds \$1,000 and occurred between July 1 - June 30, use the following steps to enter that data:

1. Select "New Facility" using arrow keys and enter key.
2. The fiscal year annual depreciation percent and first fiscal year to claim depreciation are already provided.
3. There is a prompt to enter the appropriate "Item Identification Code". This designates what the total cost listed is made up of. In many cases, districts have several items that make up this cost. Only one "New Facility" may be added. Multiple renovations must be part of the same entry. The program will not allow more than one entry.

1-BUILDING, 2 -PAVING OF LOT, 3 -FENCING, 4 -FUEL STORAGE TANK,
5-FUEL PUMPING EQUIPMENT, 6 -OTHER

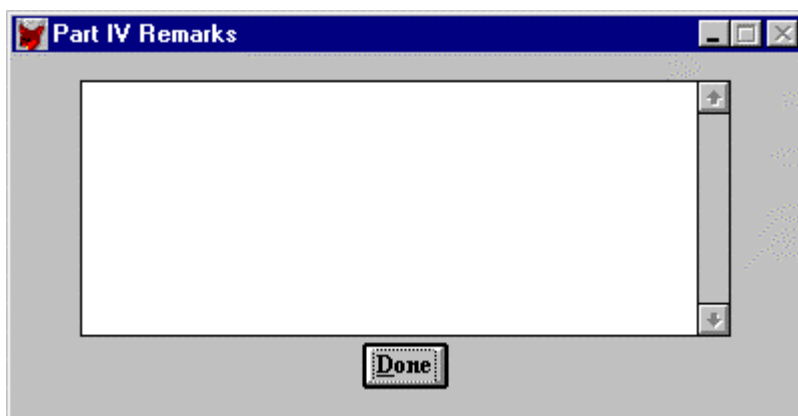
4. For example, the "Item Identification Code" 1 would be placed in the first box, 2 in the second box, 3 in the third box, and so on. If none of the above codes explain the expenditure, choose "6 - OTHER".
5. Advance to "Total Cost", using the arrow keys on the keyboard. Enter the total amount of acquisition and renovation costs.
6. Lastly, in Section two, there is a prompt to enter the percent of total vehicles which are school buses served by the facility. This is the section in which districts make a claim for depreciation. This percent can be from 0 - 100, however, the depreciation amount claimed must be prorated if the facility is serving vehicles other than transportation vehicles.
7. If the data have been entered correctly, select "Done" and return to the main menu screen.

FINAL INSTRUCTIONS

When all the district's transportation aid information has been entered, beginning from the main menu screen, select "Run Edits". Make sure there is a disk in Drive A. *Be sure the printer is on.* The program will automatically print the edits which are a result of inconsistencies within the data that have been entered. These edits are in place to prevent problems with districts' Transportation Aid entitlement. Please read these edits. All edits must be resolved before the Outfile diskette is sent to School Finance.

If there is a transportation edit that is unclear, please call School Transportation for technical assistance at (573) 751-2626.

Comments or further explanations about data within the program may be placed in the "Remarks" section which is found in the pull down menu under "Part IV" from the main screen. See the following screen.



When all edits are resolved, run the edits again to verify that the changes made did not create other edits. Every time changes are made to the program data, run the edits.

After running edits choose "Print" from the main menu. After printing a paper copy and creating the Outfile diskette to send to School Finance, print a paper copy for the district's records. Review the finished reports for accuracy.